

# FY26 12-Month OST School-Year Budget Instructions

1. Providers must adhere specifically to these budget instructions.
2. Complete the required MS Excel budget form – one form for each program model offered at each site.
3. Thoroughly complete the embedded Budget Narrative column in the budget form. *Please note: Providers must ensure all narrative lines embedded within the budget are adequately thorough.*
4. Submit the completed budget form(s) to <https://www.cognitofrms.com/PHMC1/OSTFY2612MonthBudgetContractingDocumentSubmissions>

## Provider budgets must demonstrate the following:

*(Please refer to Standard Operating Procedures, especially the sections on: Administration, Staffing, Compensation and Program Budget)*

1. All budgets must account for City of Philadelphia OCF-funded revenue. No other revenue sources should be included in the program budget.
2. No more than 10% of grant funds may be used for indirect costs (costs that cannot be tied directly to programming) such as audits, management salary, administrative rent, and grant-writing.
3. Personnel must account for the following
  - a. For General Strategy programs:
    - Full-time Site Director with a minimum annual salary of \$44,000. For providers that are serving K-8<sup>th</sup> grade site with both elementary and middle school program models, one Site Director can support both models
    - The required number of group supervisors and group leaders to meet staff/child ratios and PA DHS regulations for a sufficient number of hours to meet all program requirements; these positions must receive minimum compensation of \$18 per hour.
  - b. For Specialized Strategy programs:
    - A Site Director with sufficient number of hours to manage and deliver the OST program as described in the SOP. The annualized salary of the Site Director must equate to at least \$44,000 per year.
    - A sufficient number of program staff (teachers, group leaders, other) as needed to maintain at least two adults with the group at all times; all staff must receive at least the minimum compensation of \$18 per hour.
  - c. Minimum compensation of \$18 per hour for any other staff charged in part or full to the OST program budget including all hourly and part-time personnel.
  - d. Benefits and payroll taxes for any personnel included on the OST budget, appropriately pro-rated for the staff hours charged to the OST budget.
4. Appropriate operating costs, including costs for required program components such as supplies, staff training, and required field trips, that align directly with program operations and are fully justified in the budget narrative section.

## Budget Form

### Budget Form Header

Begin by completing the required information on the Budget & Expense Report tab in Rows 1 through 11 in Column B. *Remember you must complete one budget form for each site. Sites with multiple contracts at a single site must complete a budget for each contract.*

## Total Grant

Enter the number of slots awarded and total grant amount, which can be found on the Letter of Intent to Contract sent to the agency's executive director:

- Number of Slots Awarded – please enter this number into the cell (Row 14; Column C).
  - Sites serving Combined ES & MS must designate the number of slots for each model in cells C15 & C16. The sum of these cells must equal the number entered in cell C14.
- Total Contract Amount – please enter this number into the cell (Row 17; Column C).

## Budget Form Line-Item Descriptions & Instructions

*Narrative statements as described below must be included for all budgeted line items.*

### Personnel

- Providers can enter staff members on either, or both, of the Summer or School Year Personnel tabs.
  - 12-month employees should be listed on both personnel tabs with their anticipated annual expenses distributed appropriately across both tabs.
- Personnel, and their associated salary and hourly costs, must be entered on the corresponding Personnel tab. This entry will then populate the appropriate cells on the Budget & Expense Report tab.
  - For all positions: list the staff person's name and their organizational title (Program Director, Data Manager, etc.) in the space provided in Column A. Indicate which role they fill in Column D (Site Director, Group Supervisor, etc.). If a position is vacant, indicate "to be hired" and state the anticipated start date for the new hire. Use one line for each employee – if multiple staff have the same title, please list them one per line. *Contact your PHMC Contract Specialist if you need additional lines for more staff.*

*Note: The following activities, if dedicated to the operation of this program, would count as administrative expenses, and therefore be ineligible to be included in Personnel: general administration, contract and grant administration for this grant, personnel functions, accounting and budgeting functions, travel or event planning, newsletter/ brochure preparation, processing and tracking purchase orders, maintaining general departmental databases, proposal budget preparation, purchasing, payroll/human resources, bookkeeping, financial monitoring, reconciling accounts/ledgers, correspondence/report preparation, space management, equipment inventory, etc.*

- Salaried positions:
  - Describe the calculations for each salaried staff member, including their annual salary or hourly wage, the amount of time attributed to this project and the duration (number of weeks or months) in your description.
  - Briefly describe the duties to be performed and how these staff positions meet the requirements of the grant (Refer to the staffing requirements in the Standard Operating Procedures included in your organization's contract).
  - Identify which staff are full-filling the required roles of Site Director, Group Supervisor (if needed) and Group Leader(s) using the drop-downs provided.
  - Include information on how staff time will be allocated for training, preparation, staff orientation, and staff meetings.
- Hourly employees: complete each column with the required information: hourly rate, average number of hours weekly, and the number of weeks the employee will work. The spreadsheet will calculate the total. In considering the number of hours, remember to consider both program hours and hours for training, preparation, staff orientation, and staff meetings. *For hourly personnel, the columns containing rate of pay, average hours worked, and weeks worked will serve as the narrative.*
- Fringe Benefits: Fringe benefits should be based on actual known costs or an established formula that is appropriate for your organization. Fringe benefits are for the employees listed in the

budget, and only for the percentage of time devoted to the project. Please provide a narrative statement on the calculation in the space provided.

- Payroll Taxes: this field will calculate in the form based on salary information provided.
- Total Personnel: these fields will calculate based on information entered in the spreadsheet.

*Note: When distinguishing between employees and contractors/consultants consider that salaried and hourly personnel should be payroll positions and have associated payroll taxes and/or fringe benefits. Enter non-payroll positions under the Consultants/Contractors section.*

### Consultants/Contractors:

For each consultant/contractor, enter:

- Legal Name of individual consultant or contracted entity. Only one name may be entered per line. *Contact your PHMC Contract Specialist if you need additional lines for more Consultants/Contractors.*
- Total amount of the contract with that entity for the program.
- Total Consultants/Contractors: this field will calculate based on information entered in the spreadsheet.
- Narrative
  - Legal Name of individual consultant or contracted entity
  - Cost per service the consultant charges (hourly, per activity, etc.)
  - Activity(ies) that the consultant will provide
  - Frequency of Activity(ies) in the program – indicate daily, weekly, monthly, or yearly number of contact days the consultant will have with your program and/or youth.
- *Only one Consultant/Contractor can be listed per line. Contact your PHMC Contract Specialist if you need additional lines for more Consultants/Contractors.*

### Operating Costs:

- Enter the costs for the appropriate line item. **It is not required that each line item have an associated expense.** The amount listed should be the cost for that item as it directly relates to school year programming.
- In the space provided, enter budget narrative statements that provide an **adequately thorough** description of the items included in each line item and the calculation used to arrive at the expenditure amount listed in the budget form. If a formula is used to determine occupancy costs, please indicate.
- In determining what costs might be attributed to specific line items, please note the following:
  - *Equipment*: Any article of nonexpendable, tangible property having potential use of more than one year. For the duration of the grant, provider should maintain records documenting equipment purchased, date of purchase, vendor name, and invoice number.
  - *Program Supplies*: Consumable items used by program staff for program operation. This includes items such as gross motor equipment, art supplies, first-aid supplies, food ware, cleaning agents, etc., used in the course of conducting the scope of work for your program.
  - *Staff Training Materials & Supplies* - Expenses for staff to attend non-City of Philadelphia OCF supported trainings, including training curricula, workshops, afterschool conferences, etc.
  - *Transportation (Local Travel)*: These costs must benefit the proposed program and include travel associated with program training, outreach, and other enhancements for staff and/or participants
  - *Cultural/Recreational Field Trips*: These costs are only for youth attending the program and listed in enrollment. The cost of virtual and in-person experiences can be included in this line item.
  - *Other* – Please provided a detailed description of costs included in this line item.
- Total Operating: this field will calculate based on information entered in the spreadsheet.

Indirect:

- The indirect cost is rate capped at 10% of the total award.
- You must calculate and enter your indirect costs since this varies by agency.
- Note that your administrative rate is subject to future audits.
- Staff who are not directly funded by this grant, but who do work to support your program, can be included under the indirect category.
- Estimate the cost of indirect staff activities and total them for the indirect expense line item.
- The following activities, if dedicated to the operation of this program, would count as administrative expenses: general administration, contract and grant administration for this grant, personnel functions, accounting and budgeting functions, travel or event planning, newsletter/ brochure preparation, processing and tracking purchase orders, maintaining general departmental databases, proposal budget preparation, purchasing, payroll/human resources, bookkeeping, financial monitoring, reconciling accounts/ledgers, correspondence/report preparation, space management, equipment inventory, etc.

*Note: For expense reporting, the indirect expenditure will be capped at 10% of total actual expenditures for the awarded site.*